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General Accounting Office
Washington, D.C. 20548

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Resources, Community, and
Economic Development Division

B-280067

June 1, 1998

The Honorable F. James Sensenbrenner, Jr.
Chairman, Committee on Science
House of Representatives

The Honorable Bud Shuster
Chairman, Committee on Transportation
and Infrastructure
House of Representatives

Subject: Results Act: Observations on the Federal Emergency
Management Agency's Fiscal Year 1999 Annual Performance
Plan

This report summarizes our observations on the Federal Emergency Management Agency's (FEMA) performance plan for fiscal year 1999, which was submitted to the Congress in February 1998. As you know, the Government Performance and Results Act of 1993 (the Results Act) requires federal agencies, beginning with fiscal year 1999, to prepare annual performance plans covering the program activities set forth in their budgets. To analyze FEMA's plan, we condensed the requirements in the Results Act into three basic questions: (1) To what extent does the agency's performance plan provide a clear picture of intended performance across the agency? (2) How well does the performance plan discuss the strategies and resources the agency will use to achieve its performance plan? (3) To what extent does the agency's performance plan provide confidence that its performance information will be credible?¹

¹These questions are based on criteria in the Results Act, the Office of Management and Budget's (OMB) guidance to federal agencies on developing their plans, and a December 1997 letter to OMB from eight congressional leaders regarding their expectations for these plans.

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In summary, we found that FEMA's fiscal year 1999 performance plan provides a partial picture of intended performance across the agency; does not fully portray how FEMA's strategies and resources will help it achieve the plan's performance goals; and could more fully provide confidence that the information FEMA will use to assess its performance will be accurate, complete, and credible. Among its strengths, FEMA's performance plan has a clear structure, reflects the agency's mission statement and is well-linked to the strategic goals outlined in the agency's strategic plan, includes annual performance goals or indicators that are quantifiable, includes outcome goals when possible, and briefly describes the agency's strategies for accomplishing its performance goals.

To be more useful for the purposes of the Results Act, the plan should more thoroughly discuss FEMA's efforts and plans to coordinate with other agencies whose programs and activities complement FEMA's, identify more of the external factors that could affect the agency's ability to achieve its performance goals and discuss actions that FEMA can take to mitigate the effects of these factors, more explicitly link the annual performance goals to program activities in FEMA's budget, discuss whether any significant limitations affect the credibility of the agency's data that will be used to measure performance, and more fully describe FEMA's procedures for verifying and validating performance data.

We found that the quality of FEMA's performance plan closely reflects the quality of the agency's strategic plan issued on September 30, 1997. For example, FEMA's strategic plan also focused on a few strategic goals that are generally results-oriented and well-linked to the agency's mission. However, like the strategic plan, the performance plan does not fully identify the external factors that could affect the agency's ability to achieve its performance goals or discuss how achieving the goals could be influenced by these factors. There is also little evidence that FEMA coordinated the performance plan with those agencies whose programs and activities complement FEMA's. Additionally, the performance plan does not discuss the specific resources required to develop the proposed measurement processes and data, raising the issue of whether FEMA's financial and information management systems will have the capacity to generate sufficiently reliable information to monitor the agency's progress toward its goals.

Enclosure I presents our detailed observations on how well FEMA's annual performance plan addresses the three questions.

AGENCY COMMENTS

The Director of FEMA provided us with written comments on a draft of this report (see enc. II). The Director generally agreed with our observations, noting that the report would be helpful in FEMA's efforts to revise various aspects of its performance plan. The Director also noted that FEMA included information on (1) its efforts to coordinate with other agencies and (2) external factors that could affect its ability to achieve its performance goals in its September 30, 1997, strategic plan and in the interest of brevity did not repeat this information in the annual performance plan. The Director stated that FEMA's performance plan reflects all of the agency's appropriations and activities in its budget structure, but he acknowledged that the plan does not specifically link the agency's program activities in its budget to its annual performance goals. The Director commented that adding this linkage would detract from the annual performance plan. We believe that, because the Results Act specifically requires annual performance plans to cover each program activity in the budget, it is important to make this linkage explicit. The Director also stated that a heavy reliance on outside audits and the independent verification of performance information would increase the cost and time required for measuring FEMA's performance. We agree that validation and verification may entail some costs; however, as we noted in the report, FEMA could take advantage of existing processes, such as the annual independent audit of its financial statements, to validate some of its performance data.

We conducted our work from February through April 1998 in accordance with generally accepted government auditing standards. We are sending copies of this report to the appropriate congressional committees, the Director of FEMA, and the Director of the Office of Management and Budget. Enclosure III lists a GAO product related to this report.

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Please call me on (202) 512-7631 if you or your staff have any questions.
Major contributors to this report were Dave Wood and R. Tim Baden.



Judy A. England-Joseph
Director, Housing and Community
Development Issues

Enclosures - 3

OBSERVATIONS ON THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S
ANNUAL PERFORMANCE PLAN

The following presents our detailed observations regarding how well the Federal Emergency Management Agency's (FEMA) annual performance plan for fiscal year 1999 addressed three basic questions inherent in the Results Act and related guidance for implementing the act: (1) To what extent does the agency's performance plan provide a clear picture of intended performance across the agency? (2) How well does the performance plan discuss the strategies and resources the agency will use to achieve its performance plan? (3) To what extent does the agency's performance plan provide confidence that its performance information will be credible?

FEMA'S PERFORMANCE PLAN PROVIDES A PARTIAL
PICTURE OF INTENDED PERFORMANCE ACROSS THE AGENCY

FEMA's strategic plan includes three strategic goals for a 10-year period, fiscal year 1998 through fiscal year 2007. The plan establishes for each of the strategic goals a number of 5-year operational objectives (a total of 38 objectives). To help achieve these objectives, FEMA's performance plan establishes 60 annual performance goals for fiscal year 1999. For each annual performance goal, the plan includes (1) proposed indicators to measure or assess performance, (2) a discussion of means and strategies to achieve the performance goal, and (3) a discussion of methods to verify and validate the measured values.

FEMA's plan reflects the mission statement and strategic goals set forth in the agency's strategic plan, generally providing a clear link between strategic goals and the plan's 60 annual performance goals. The annual performance goals are generally objective and measurable; while some of the goals are not expressed in quantitative terms, they are generally measurable in that they include quantitative performance indicators. However, some aspects of the plan limit its ability to provide a complete picture of the agency's intended performance. For example, some annual performance goals do not appear readily measurable. Additionally, the large number of performance indicators—over 150—and, for some of them, the lack of quantified baseline levels of performance and targeted levels of performance for fiscal year 1999, could affect FEMA's ability to assess its performance. Also, while FEMA's performance plan links the plan's operational objectives to FEMA's budget accounts, it does not explicitly link the program activities within those accounts to FEMA's performance goals. Finally, while FEMA's plan sometimes recognizes that other agencies and stakeholders have missions and activities that complement FEMA's, and acknowledges that FEMA must work closely with these entities to achieve its goals, the plan generally does not discuss FEMA's efforts to coordinate its activities with other agencies.

Defining Expected Performance

Generally, FEMA's plan includes goals that are objective and measurable and that have quantitative performance indicators. However, some annual performance goals do not appear readily measurable because they are not expressed in quantitative terms or lack clearly defined performance indicators. For example, one annual performance goal for the National Flood Insurance Program (NFIP) is "to complete formulation of various program revision proposals, development of a decision model and identification of 'best alternatives.'" The indicator for this goal is "approval/acceptance of key products, e.g., subsidy reduction study, coverage and pricing alternatives." The plan does not discuss, for example, whether there are a finite number of proposals that already exist or whether some are to be developed. Another NFIP annual performance goal is to "receive positive financial, customer-service, and other evaluation reports, including unqualified audit reports." The performance indicator for this goal is "financial, customer-service and other reports, including audit reports." This performance indicator could be improved, for example, by indicating that the agency will receive an unqualified opinion on its fiscal year 1999 agencywide financial statements.

In addition, some performance indicators do not have any target levels of performance for fiscal year 1999 or they lack baseline levels of performance against which to compare FEMA's fiscal year 1999 performance goals. For example, the performance indicators for FEMA's efforts to provide a safe and secure environment for FEMA and its emergency management partners at fixed disaster facilities include "reductions in security risks and threats at FEMA disaster field facilities," "greater security awareness," and "greater occupational safety and health awareness." Additionally, the agency's efforts to support national security policy and programs will be measured against baselines established beginning in fiscal year 1999. FEMA has acknowledged that it does not have the systems in place to capture performance data for many of its 5-year operational objectives and annual performance goals, noting that it will set priorities for its efforts to capture data and establish baselines in fiscal year 1998 to help prepare for fiscal year 1999. Presenting trend and baseline data, if available, is important to provide congressional and other decisionmakers with confidence that performance targets are realistic.

Moreover, a number of performance indicators in the plan associated with FEMA's strategic goal of ensuring that the public is served in a timely and efficient manner appear to be more in the nature of strategies to achieve the performance goals, rather than indicators or measures of progress toward the goals. For example, the plan lists the following as performance indicators: "Approval/acceptance of key products, e.g. subsidy reduction study, coverage and pricing alternatives;" "cost-effective use of information resources by closer operation with FEMA partners;" and "promulgation of hardware and software standards to promote an enterprise [information technology] architecture."

These indicators do not clearly convey what exactly will be measured or any target level of performance.

The Office of Management and Budget's (OMB) Circular A-11 recommends that performance plans strike a balance between too few and too many measures of performance. (FEMA's performance plan refers to these measures as performance indicators.) FEMA's performance plan lists over 150 performance indicators.² While providing a wide array of measures that FEMA can use to manage its programs, the number of measures may be overwhelming. For example, FEMA's third strategic goal includes a 5-year operational objective of improving efficiency and reducing costs by 3 to 5 percent a year in the area of logistics (one of several areas mentioned). The annual performance goal under this objective includes stressing the "continued enhancement of logistics operations and agency-wide automated logistics inventory control and property accountability." There are some 19 performance indicators listed under this performance goal, including these indicators solely for the area of logistics: (1) feedback from disaster after-action reports, (2) cost avoidance as shown by property transfer reports, (3) predeployment success and on-time deliveries as shown by resource-tracking reports, (4) successful recovery of assets from closed disaster field offices, (5) refinement and amplification of the agency's automated property management system, and (6) expanded service by Automated Inventory System personnel in operations to start and close out disaster field offices.

While certain of the plan's performance goals could be viewed as outcomes, the performance goals generally focus on outputs. However, the annual performance goals are well-linked to FEMA's 5-year operational objectives, some of which are outcome-oriented. For example, the 5-year operational objectives include "through NFIP insurance and floodplain management activities reduce expected annual flood disaster losses by \$1 billion" and "through planning, training, and exercising, improve by 25 percent the Federal Government's capability to augment State and local response to disasters."

Connecting Mission, Goals, and Activities

The 60 annual performance goals in the performance plan are clearly linked to FEMA's strategic goals and 5-year operational objectives. OMB Circular A-11 states that the annual performance plan should also show how specific performance goals are

²FEMA's plan does not consistently number individual indicators, and in some cases, the language of the plan does not clarify whether more than one specific indicator is intended for a particular performance goal. Furthermore, in some cases, the same performance indicators are listed under more than one performance goal. Thus, the estimate of 150 is intended to convey relative magnitude rather than an exact count.

related to the specific program activities contained in the agency's program and financing (P&F) schedules in the President's budget.

FEMA's performance plan contains a budget crosswalk that allocates FEMA's fiscal year 1999 funding request among its three strategic goals and its operational objectives.³ The crosswalk specifically identifies the budget accounts that FEMA intends as the funding source for its operational objectives. FEMA's plan appears to cover all program activities because the budget request is completely allocated among the goals. However, because the crosswalk does not identify specific program activities, the linkage is not explicit. (Some of the operational objectives are logically linked to specific program activities—for example, two operational objectives concern reducing losses from fires, and FEMA's budget includes a program activity for "fire prevention and training"—but the plan does not make this linkage explicit.) As a result, FEMA's plan does not provide sufficient information to easily and fully determine how specific performance goals in the plan are related to program activities. Also, FEMA's plan does not identify the methodology that FEMA used to allocate the funds among its three strategic goals.

Limited Recognition of Crosscutting Efforts

With a few exceptions, FEMA's plan does not recognize that federal agencies and stakeholders have missions and activities that complement FEMA's and that FEMA must work closely with these entities to achieve its goals. For example, the portions of the performance plan that pertain to FEMA's response and recovery programs—programs that represent a significant portion of FEMA's interaction with other federal agencies—do not generally discuss FEMA's efforts to coordinate its activities with other agencies. Because other agencies' programs can influence FEMA's ability to meet some of its performance goals, the performance plan could be improved by acknowledging the potential effect of these programs on the plan's goals. One such example is FEMA's strategic goal of reducing human suffering and enhancing the recovery of communities after disaster strikes—a mission shared by numerous federal agencies involved with disaster relief. Two of FEMA's performance goals under this strategic goal discuss improving mobile operations and planning response capabilities, enhancing community recovery and the delivery of human services and public assistance programs, and accelerating the closeout of disasters. However, neither of the "means and strategies" sections under these goals discusses how FEMA will coordinate these activities with other agencies. FEMA could

³The crosswalk distributes FEMA's regular fiscal year 1999 funding request of \$831 million among the operational objectives and, for FEMA's Office of Inspector General, among seven annual performance goals. FEMA also requested a contingent emergency appropriation of about \$2.3 billion; the crosswalk distributes this among the strategic goals, but not the operational objectives or annual performance goals.

make the plan more useful by more thoroughly discussing its efforts and plans to coordinate with other agencies whose programs and activities complement FEMA's.

FEMA'S PERFORMANCE PLAN DOES NOT FULLY
PORTRAY HOW THE AGENCY'S STRATEGIES AND
RESOURCES WILL HELP ACHIEVE ITS GOALS

The plan includes a discussion of strategies for all of FEMA's performance goals. Generally, the strategies are clear and appear reasonable and logically related to the annual performance goals. However, in some cases the strategies are not specific. The plan also discusses how elements of it will contribute to solving the 10 major management challenges identified by the FEMA Inspector General. These challenges, including grants management, financial management, and information management systems, could affect the agency's performance. However, the plan does not explain how FEMA's performance will be positively or negatively affected by factors external to the agency.

The plan allocates FEMA's fiscal year 1999 funding request among the agency's three strategic goals and its operational objectives and lists some of the skills and technologies needed to achieve each goal. The plan also allocates "workyears," which appears to be a quantitative measure of human resource needs. However, the plan does not fully discuss how information technology will help FEMA achieve specific performance goals and does not comprehensively identify specific human skills or technology resources that FEMA will need in fiscal year 1999 to achieve the plan's goals.

Connecting Strategies to Results

FEMA's performance plan generally discusses the strategies or the actions that the agency plans to take to accomplish the performance goals in the plan and provides a strong linkage between the strategies and goals. For example, one performance goal is to increase the number of "Project Impact" communities in each state by at least one.⁴ The strategies for achieving this goal include working with the states and federal agencies to identify candidate communities, providing grants as seed funding, providing technical information, and monitoring progress. However, in a few cases, the strategies are not entirely clear or specific. For example, under the annual performance goal of "continue to increase credit card usage for as many Agency acquisitions as possible," the strategy notes that FEMA already uses cards for a variety of purchases and states that "FEMA expects to continue to use these cards for as many acquisitions as practical." There is no discussion of specific actions FEMA might take to increase credit card usage.

⁴Project Impact is a FEMA program designed to promote pre-disaster mitigation.

Furthermore, FEMA's performance plan does not adequately recognize that a number of external factors, such as the economy, the possibility of additional catastrophic disasters, or support from other agencies, could affect the agency's ability to achieve its performance goals during fiscal year 1999. The plan recognizes other factors, such as the role of the Congress in influencing the costs of disasters through legislation that defines disaster benefits.⁵ The plan also does not discuss actions that FEMA could take to mitigate or use external factors that might affect its ability to meet its annual performance and strategic goals.

Connecting Resources to Strategies

OMB's Circular A-11 states that annual performance plans should briefly describe the human, capital, information, funding, and other resources required to achieve the performance goals and measures. FEMA's plan shows how the agency's fiscal year 1999 funding request and workyears will be apportioned among FEMA's three strategic goals and its operational objectives. However, the plan does not specifically identify the human or technological resources that the agency will need to achieve the plan's annual performance goals or discuss the resources that may be required to develop the proposed measurement processes and data.

FEMA notes throughout the performance plan that the application of information technology is part of the agency's strategies to achieve its annual performance goals. The plan also contains a broader discussion of the application of information technology in an appendix. These discussions, however, do not show how information technology will be used to help achieve the performance goals.

FEMA's performance plan discusses the actions planned to resolve its year 2000 computer problems. This discussion provides users of the plan with an understanding of FEMA's goals and strategies for ensuring that critical business processes and computer systems are being addressed and will function properly in the new millennium.

FEMA'S PERFORMANCE PLAN COULD MORE FULLY PROVIDE CONFIDENCE THAT THE AGENCY'S PERFORMANCE INFORMATION WILL BE CREDIBLE

FEMA's performance plan identifies the sources of information the agency plans to use in assessing progress toward each annual performance goal. However, it does not describe the processes and management controls that will be used to verify and validate

⁵The performance plan mentions FEMA's efforts in "pursuing revisions to define eligibility [for disaster benefits] more strictly through regulation."

performance data and does not recognize the limitations that exist with the internal sources of data intended to assess performance. The plan identifies changes to existing financial and management information systems and briefly discusses some of the resulting implications for assessing the achievement of performance goals. The plan recognizes that the agency will need data from external sources to help measure performance; although the Results Act does not require that performance plans discuss the limitations of external data sources, such a discussion could improve FEMA's plan. The plan acknowledges that the agency does not have systems in place to capture performance data for many of its 5-year operational objectives and annual performance goals and discusses FEMA's efforts to expand the use of information systems to capture performance information that will help it manage its programs.

Verifying and Validating Performance

FEMA's performance plan identifies the sources of information it intends to use in assessing progress toward each annual performance goal and includes discussions of the validation and verification of the information. However, these discussions do not deal solely with the methods for verifying and validating performance data; instead, the "verification and validation" sections in the plan sometimes appear to be discussing the sources of the data for the measures. With limited exceptions, there is little clear discussion of methods such as outside audits or independent verification of the agency's sampling or survey information. For example, FEMA's plan could have noted that FEMA's annual performance goal to "increase the number of NFIP policies-in-force by an average of 5 percent per year" and the related fiscal year 1999 performance indicator are currently verified through audits of FEMA's financial statements. We noted a few other indicators in FEMA's plan that are, or could easily be, verified through the financial statement audit. Moreover, users of the plan could benefit from an assurance that FEMA's systems are secure from risks, such as tampering, that could affect the reliability and availability of performance data.

In some cases, the plan proposes a type of verification or validation technique, such as "survey" and "sampling," but does not provide details on how FEMA will verify and validate the data. For example, under the strategic goal of ensuring that the public is served in a timely and efficient manner, one of FEMA's performance goals is to consider and incorporate, where appropriate, customer input and recommendations from formal and informal customer surveys in program planning and decision making. The plan provides that performance will be verified and validated through "formal and informal customer surveys." Another performance goal is to receive positive responses to the NFIP assessment instruments. The single performance indicator for this goal is the measurement of awareness and support of key NFIP constituencies; the plan indicates that performance will be verified and validated using "data collection mechanisms that will be defined and implemented" as part of a flood insurance promotional campaign.

This section could benefit from a more specific performance indicator, such as having 90 percent of floodplain inhabitants aware that flood insurance is available; data for the indicator could be determined through surveys. The plan could then provide more specific information about how the survey data would be verified. For example, an independent research group could be asked to conduct its own survey sample of individuals living in designated floodplains for comparison against the results of the FEMA surveys.

FEMA's plan does note in a few instances that independent verification and validation of the agency's information is expected. For example, FEMA's strategy to ensure that the public is served in a timely and efficient manner includes an annual performance goal to "[p]ut systems in place to capture the costs of conducting business in selected activities and document improved operational efficiency of 2 percent." The performance indicator includes identification of unit costs, service time, and quality measures. The verification and validation section under this goal includes an "audit of its methodology by the Inspector General['s office] or through contract assistance," and an "independent review of findings through interagency assistance."

FEMA's plan recognizes that the agency will need data from external sources to help assess its performance. For example, the strategic goal of ensuring that the public is served in a timely and efficient manner includes the annual performance goal to "[i]mplement the Treasury Offset Program and enhanced debt collection tools and techniques, and improve debt collection through implementation of new regulations." The plan notes that data would be obtained from other sources, including the departments of Treasury and Justice, and the Internal Revenue Service. Although the Results Act does not require that a performance plan discuss the accuracy and reliability of the data from external sources, such a discussion could improve FEMA's plan.

Recognizing Data Limitations

While FEMA plans to rely extensively on internal sources of data—such as the agency's National Emergency Management Information System (NEMIS) and a new integrated financial management information system (IFMIS)—to help measure its performance, the plan does not discuss whether there are limitations on the use of data from these data sources. For example, a number of annual performance goals under FEMA's strategic goal of "ensuring that the public is served in a timely and efficient manner" propose to use data from NEMIS or IFMIS as a source of, or means of verifying, performance indicator data. We and others have previously identified problems with the quality of the data in FEMA's management information systems. For example, the audit of FEMA's fiscal year 1996 financial statements indicated that IFMIS had not been fully implemented; the data conversion from the legacy system to IFMIS had been insufficiently documented, tested, and approved; and FEMA had no written security policies and

procedures for portions of the system. Also, FEMA's fiscal year 1997 Federal Managers' Financial Integrity Act report identified several concerns with the agency's financial system, including a lack of system integration and documentation. The annual performance plan indicates that IFMIS and NEMIS are not yet fully operational; the plan notes, for example, that these systems will be used to capture data concerning FEMA's grants management goal "when appropriate systems modules become operational." Users of FEMA's performance plan would benefit from a clear discussion of the reliability of performance data—such as a clear discussion of whether or not significant data limitations will affect the accuracy, completeness, and availability of performance measurement data.

The performance plan sets a number of performance goals that relate to establishing better information systems. For example, under FEMA's strategic goal of reducing human suffering and enhancing the recovery of communities after a disaster strikes, the agency established a performance goal that includes completing its remaining development activities for NEMIS and another performance goal that stresses the operation of a logistics program that provides timely and cost-effective resources to support the agency's all-hazards emergency management mission.

COMMENTS FROM THE FEDERAL EMERGENCY MANAGEMENT AGENCY

Federal Emergency Management Agency

Washington, D.C. 20472

APR 28 1998

Judy A. England-Joseph
Director
Housing and Community
Development Issues
General Accounting Office
Washington, D.C. 20548

Dear Ms. England-Joseph:

As requested, we have reviewed the draft General Accounting Office (GAO) report on the Federal Emergency Management Agency's (FEMA's) Annual Performance Plan for fiscal year 1999.

Overall, we are pleased that you found the plan to have a clear structure well linked to the strategic goals, and annual performance goals and indicators that are results-oriented and quantifiable. We agree with your observations on the need to strengthen the measurability of some of the performance goals and ensure that FEMA's management information systems can produce accurate, complete and credible performance information. As you know, FEMA has been working hard to put in place reliable systems and processes to capture the necessary performance data and establish baselines. Your report will be very helpful as we continue to refine our performance goals and establish the necessary performance information systems.

The draft report suggests that the Annual Performance Plan should more thoroughly address FEMA's efforts and plans to coordinate with other Federal agencies and external factors which could affect the Agency's ability to achieve the goals. External factors and efforts to mitigate the effect of these factors and FEMA's extensive collaboration with other Federal departments and agencies as coordinator of the Federal Response Plan were addressed in the Agency's companion Strategic Plan, "Partnership for a Safer Future", issued September 30, 1997. That plan describes the elaborate interagency coordination mechanisms in place to eliminate non-productive duplication. In the interests of brevity, the description is not repeated in the annual plan.

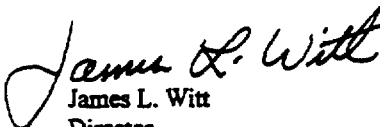
The draft report suggests that the plan identify specific program activities in the budget and link them to the annual performance goals. Rather than focus on the specific program activities in the budget (i.e., fire prevention and training), we have focused on the performance goals and the budget accounts and resource levels that contribute to their achievement. The plan reflects *all* appropriations and activities in our budget structure. We are attempting to move away from complex, stove-piped "programs" aimed at

detailed functions that continue to be described in budget narrative and formally known as "programs". In our view, linking specific program activities in the budget to the performance goals would detract from, rather than add to, the plan. As you suggest, future iterations of the plan will further explain the methodology for arraying resources against the performance goals.

The draft report emphasizes the need for outside audits and independent verification of the Agency's sampling and surveying information to verify and validate the performance information. Our approach has been to build the reporting of performance information into routine systems, such as the National Emergency Management Information Systems, to the extent possible. Heavy reliance on outside, independent verifications would increase the cost and time required for our performance measurement activity.

Thank you for providing us with the opportunity to comment on the draft report. We look forward to continuing to work with you in our Government Performance and Results Act compliance efforts.

Sincerely,


James L. Witt
Director

RELATED GAO PRODUCT

Results Act: Observations on the Federal Emergency Management Agency's Draft Strategic Plan (GAO/RCED-97-204R, July 22, 1997).

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